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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)	Chapter 11
)	
DELPHI CORPORATION, <i>et al.</i> ,)	Case No. 05-44481 (ROD)
)	
Debtors.)	(Jointly Administered)
)	

**RESPONSE BY THE FURUKAWA ELECTRIC CO., LTD. TO
DEBTORS' TENTH OMNIBUS OBJECTION (PROCEDURAL) PURSUANT
TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO CERTAIN
(A) DUPLICATE AND AMENDED CLAIMS AND (B) EQUITY CLAIMS**

The Furukawa Electric Co., Ltd. ("FEC") responds to Debtors' Tenth Omnibus Objection (Procedural) Pursuant to 11 U.S.C. § 502(b) and Fed. R. Bankr. P. 3007 to Certain (A) Duplicate and Amended Claims and (B) Equity Claims (the "Objection"), filed by the debtors, Delphi Corporation, *et al.* (the "Debtors").

1. On or about January 11, 2007, FEC filed with the Court a proof of claim in the amount of \$48,067.68 against Debtor Delphi Automotive Systems LLC (Claim No. 16480) (the "Original POC"). On or about February 26, 2007, FEC amended the Original Proof of Claim by filing with the Court an amendment in the same amount and against the same debtor as stated in

the Original Proof of Claim. (Copies of the first page of the Original POC and the Revised POC are attached hereto as Exhibit A.)

2. The Objection states that the Debtor of the claim set forth in the Revised POC (the "Claim") is Delphi Corporation, rather than Delphi Automotive Systems LLC (*see* page 21 of Exhibit A of the Objection, attached hereto as Exhibit B).

3. FEC disputes that the debtor of the Claim is Delphi Corporation. The correct Debtor of the Claim, as noted in the supporting documents to the Original POC and Revised POC, is Delphi Automotive Systems LLC.

4. FEC responds to the Debtors' objection to the Claim only to avoid any implication that FEC has either conceded that the Debtor against which FEC has asserted the Claim is only Delphi Corporation or that FEC has waived any right to assert that the Debtor against which the Claim is properly asserted is a Debtor other than Delphi Corporation.

5. Accordingly, FEC respectfully requests that the Court overrule the Objection and recognize that the Debtor of the Claim is Delphi Automotive Systems LLC.

Dated at Cleveland, Ohio this 12th day of April, 2007.

Respectfully submitted,

SQUIRE, SANDERS & DEMPSEY L.L.P.

By: /s/ Christine M. Pierpont
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